

GOVERNMENT**SIKKIM****GAZETTE****EXTRAORDINARY
PUBLISHED BY AUTHORITY****Gangtok****Thursday 30th November, 2017****No. 590****EXCISE (ABK) DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK****No. 23/Ex(Abk)****Dated the 30/11/2017****NOTIFICATION**

In exercise of the powers conferred by section 23 of the Sikkim Excise Act, 1992 (2 of 1992) and in supersession of Notification No. 11/Ex (Abk) dated 6/11/2014 and Notification No. 04/Excise(Abk) dated 11/2/2016, published in Extraordinary Gazette number 460 dated 6th November 2014 and Gazette No. 17 dated 11 February 2016, the State Government hereby imposes the Excise Duty, Import Pass Fee, Bottling Fee and Export Pass Fee of all brands of various strength for consumption of Army Units located in Sikkim, Sikkim Armed Police, Police Check Post, Subsidiary Intelligence Bureau and Sashastra Seema Bal, Central Reserve Police Force and Indo Tibet Border Police on:-

- (1) Indian Made Foreign Liquor /Beer/ Wine /Ready to Drink Manufactured in the State of Sikkim;
- (2) Indian Made Foreign Liquor /Beer /Wine /Ready to Drink Imported from other State; as under, namely:-

A. LIQUOR

Sl. No	Particular	Ex Factory Price including levies and commission (in Rs)	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Cheap Range	517 to 805	(EFP + ½ of 450) x 65% (Excise duty in this case so computed should not be less than Rs. 328/- per case)	Rs. 101/- per case	Rs. 202/- per case	Rs. 12/- per case

2	Regular Range	806-1725	(EFP + 1/2 of 701) x 55% (Excise duty in this case so computed should not be less than Rs. 506/- per case)	Rs. 101/- per case	Rs. 202/- per case	Rs. 12/- per case
3	Semi Premium	1726 to 2875	(EFP + 1/2 of 1501) x 47% (Excise duty in this case so computed should not be less than Rs. 788/- per case)	Rs. 101/- per case	Rs. 202/- per case	Rs. 12/- per case
4	Premium	2876 to 4600	(EFP + 1/2 of 2501) x 42% (Excise duty in this case so computed should not be less than Rs. 1064/- per case)	Rs. 101/- per case	Rs. 202/- per case	Rs. 12/- per case
5	Deluxe	4601 and above	(EFP + 1/2 of 4001) x 40% (Excise duty in this case so computed should not be less than Rs. 1512/- per case)	Rs. 101/- per case	Rs. 202/- per case	Rs. 12/- per case

B. BEER

Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Beer Manufactured in Sikkim	60% on EFP	NA	NA	Rs. 12/- per case
2	Beer bottled in Sikkim for Company/ Firm located Outside Sikkim	60% on EFP	Rs. 15/- per case	NA	Rs. 12/- per case
3	Beer Imported from Other States	60% on EFP	NA	Rs. 60/- per case	NA

C. WINE

Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Wine manufactured in Sikkim	7% on EFP	NA	NA	Rs. 12/- per case
2	Wine manufactured in Sikkim for Company / Firm located outside Sikkim	7% on EFP	Rs. 101/- per case	NA	Rs. 12/- per case
3	Wine Imported from Other State	7% on EFP	NA	Rs. 80/-per case	NA

D. READY TO DRINK

Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee per case (in Rs.)	Export Pass Fee
1	RTD Manufactured in Sikkim	15% on EFP	NA	NA	Rs. 10/- per case
2	RTD Imported from Other States	25 % on EFP	NA	Rs. 57/- per case	NA

2. The Manufacturers of Alcoholic Products in the State of Sikkim and Indian made Foreign Liquor/ Beer imported from other state shall not be permitted to reduce the Ex Factory Price /Ex Distillery Price of their products. However, the manufacturers have the liberty to fix any Maximum Retail Price of their products subject to the prior approval of the Excise (Abk) Department.
3. This Notification shall come force on the date of its publication in the Official Gazette.

R. Telang, IAS
Commissioner-cum- Secretary
Excise (Abk) Department
Government of Sikkim

